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Course Name

Risk-Based Internal Auditing

Sector Name

Audit, Risk and Governance

Document Type

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Risk-Based Internal Auditing

Course Introduction

Internal audit creates greater value when its attention is directed toward the risks that matter most to organizational objectives. Auditing every process with the same depth or relying primarily on standard control checklists can consume significant effort without necessarily addressing the areas of greatest exposure. Risk-based internal auditing shifts the focus toward understanding objectives, identifying what could prevent their achievement, and determining whether the controls and responses around those risks are effective.

Boost Consulting & Training offers this course to develop the practical capability to plan and perform internal audits through a risk-based lens. Participants learn to understand the audit universe, assess risk significance, prioritize audit coverage, develop risk-focused engagements, evaluate controls, gather evidence, form findings, and communicate conclusions that support better management decisions. Practical activities connect risk assessment directly with the decisions auditors make throughout an engagement.

The **main concept of this course** is to direct internal audit efforts toward the risks that can most significantly affect organizational objectives and provide assurance where it matters most.

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Risk-Based Internal Auditing

Target Audience

- ✓ Internal auditors and senior internal auditors
- ✓ Internal audit supervisors and managers
- ✓ Risk and assurance professionals
- ✓ Professionals responsible for internal control and audit activities

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Learning Objectives

- ✓ Explain the principles and value of risk-based internal auditing.
- ✓ Connect organizational objectives with relevant risks and audit priorities.
- ✓ Build and evaluate a risk-based audit universe.
- ✓ Prioritize audit engagements according to risk significance.
- ✓ Translate key risks into focused audit objectives and procedures.
- ✓ Evaluate whether controls adequately address identified risks.
- ✓ Develop evidence-based findings that communicate risk and control significance.
- ✓ Report audit conclusions in a way that supports management action and assurance.

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Risk-Based Internal Auditing

Course Outline

✓ DAY 01

Shifting Internal Audit toward Risk

Understanding the Risk-Based Audit Approach

- ✓ Distinguish risk-based auditing from traditional control and compliance-focused approaches.
- ✓ Connect organizational objectives, uncertainty, risk, controls, and assurance.
- ✓ Identify where internal audit can provide the greatest value.

Understanding the Audit Universe

- ✓ Map business units, processes, systems, projects, and other auditable areas.
- ✓ Connect auditable areas with organizational objectives and significant risks.
- ✓ Build an **Audit Universe Map** for a sample organization.

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Course Outline

✓ DAY 02

Setting Risk-Based Audit Priorities

Assessing the Audit Landscape

- ✓ Evaluate risk exposure using impact, likelihood, change, complexity, and other relevant factors.
- ✓ Consider management concerns, previous audit results, incidents, and emerging developments.
- ✓ Distinguish inherent exposure from the effect of existing controls.

Prioritizing Audit Coverage

- ✓ Rank auditable areas according to risk and assurance need.
- ✓ Balance high-risk coverage with available audit resources and timing.
- ✓ Complete a **Risk-Based Audit Prioritization Challenge** using competing organizational risks.

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Course Outline

✓ DAY 03

Designing the Risk-Based Engagement

Defining Audit Objectives and Scope

- ✓ Understand the objectives of the activity being audited.
- ✓ Identify the key risks that could prevent those objectives from being achieved.
- ✓ Define audit scope around significant risks rather than unnecessary process details.

Building Risk-Focused Audit Procedures

- ✓ Connect each key risk with expected controls and required assurance.
- ✓ Design procedures that test the most relevant control and risk questions.
- ✓ Complete an **Audit Engagement Design Exercise** from business objective to audit procedure.

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Course Outline

✓ DAY 04

Evaluating Controls and Audit Evidence

Assessing Control Effectiveness

- ✓ Determine whether controls are appropriately designed to address significant risks.
- ✓ Evaluate whether controls operate consistently in practice.
- ✓ Identify control gaps, weaknesses, duplication, and unnecessary control activity.

Reaching Evidence-Based Conclusions

- ✓ Evaluate the relevance, reliability, and sufficiency of audit evidence.
- ✓ Connect observed conditions with risk exposure and control weakness.
- ✓ Complete an **Audit Evidence Challenge** involving conflicting findings and incomplete information.

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Course Outline

✓ DAY 05

Turning Audit Findings into Assurance

Developing Risk-Focused Audit Findings

- ✓ Structure findings around condition, cause, risk significance, and required improvement.
- ✓ Distinguish isolated exceptions from issues with broader organizational impact.
- ✓ Prioritize findings according to the exposure they represent.

Communicating Audit Conclusions

- ✓ Present conclusions clearly to management and relevant stakeholders.
- ✓ Connect recommendations and agreed actions with the underlying risk.
- ✓ Complete an **End-to-End Risk-Based Audit Case** from audit prioritization through engagement design, evidence evaluation, findings, and final assurance conclusion.

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Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
Dec. 21, 2026	Dec. 25, 2026	5 days	4250.00 \$	UAE , Dubai

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